



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
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ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **T-5**

May 26, 2005

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**STREET LIGHTING DISTRICTS  
EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION  
OF PETITION NO. 37-28, CONEY AVENUE, AZUSA AREA TO  
COUNTY LIGHTING MAINTENANCE DISTRICT 1687  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

### **IT IS RECOMMENDED THAT YOUR BOARD:**

1. Adopt the enclosed Joint Resolution Approving and Accepting the Negotiated Exchange of Property Tax Revenues resulting from the annexation of territory to County Lighting Maintenance District 1687, as approved by other nonexempt taxing agencies to provide for the transfer of property tax increment.
2. Instruct the Executive Officer of the Board to file a copy of the adopted Resolution with the County Assessor, Ownership Services Section (Attention Soledad Osborne); and Auditor-Controller, Tax Section (Attention Kelvin Aikens).

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

This recommended action is for your Board to approve the exchange of property tax revenues between the County of Los Angeles and other nonexempt agencies whose service area is subject to jurisdictional change. The exchange of property tax revenues will provide funding for the operation and maintenance of street lights within territory annexed into County Lighting Maintenance District 1687.

Your Board previously approved the annexation of territory covered by the enclosed Resolution to County Lighting Maintenance District 1687 for the purpose of installing and maintaining street lights. To secure the ad valorem taxes for the operation and maintenance of street lights in the annexation area, it is necessary for your Board to approve the enclosed Resolution. This will allow for the filing of the statement of boundary changes with the State Board of Equalization.

### **Implementation of Strategic Plan Goals**

This action is consistent with the County Strategic Plan Goal of Fiscal Responsibility as this exchange of property tax revenues provides the funding necessary for the operation and maintenance of the street lighting facilities within the annexed territory.

### **FISCAL IMPACT/FINANCING**

Sufficient funds are included in the current Fiscal Year 2004-05 budget for County Lighting Maintenance District 1687 to cover the operation and maintenance costs of the street lights until property tax and assessment revenues can be collected.

Upon annexation, the operation and maintenance costs of the street lights within these areas will be financed by the collection of ad valorem property taxes, supplemented by assessments annually approved by your Board. The annexation will result in a minimal property tax growth transfer from County agencies, such as the County General Fund, County Library, County Road Maintenance District No. 5, County Fire Department, and the County Flood Control District.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99.01 of the Revenue and Taxation Code provides that affected agencies must approve and accept the exchange of property tax Revenues by Resolution. For those agencies with their own governing boards who fail to adopt a resolution providing for the exchange of property tax revenues, your Board can approve the exchange of property tax revenue for that agency.

The Joint Resolutions Approving and Accepting the Exchange of Property Tax Revenues approved by nonexempt agencies are enclosed for your consideration.

Following the Board's approval of the enclosed Resolution, Public Works will file with the State Board of Equalization the statement of boundary changes as required by Section 54900 et. seq. of the Government Code.

The enclosed Resolution has been approved as to form by County Counsel.

### **ENVIRONMENTAL DOCUMENTATION**

This project is exempt from the California Environmental Quality Act under Section 21080(b)(8) of the Public Resources code and Class 1-(x)27 of the County's Environmental Document Reporting Procedure and Guidelines approved by your Board.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Not applicable.

The Honorable Board of Supervisors  
May 26, 2005  
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**CONCLUSION**

At such as these recommendations may be approved, please return one approved copy of this letter and the signed Resolutions to Public Works and one approved copy of the letter and Resolutions to the County Assessor, Ownership Services Section; and Auditor-Controller, Tax Section.

Respectfully submitted,

DONALD L. WOLFE  
Acting Director of Public Works

FC:kw  
P:\TLPUB\WPFILES\FILES\STL\BOARDLTR\ Tax Revenues Letter

Enc.

cc: Auditor-Controller  
Chief Administrative Officer  
County Counsel

**JOINT RESOLUTION  
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF DIRECTORS OF THE COUNTY SANITATION DISTRICT NO. 22 OF  
LOS ANGELES COUNTY (COUNTY SANITATION DISTRICT NO. 22),  
AND THE BOARD OF DIRECTORS OF THE  
UPPER SAN GABRIEL VALLEY MUNICIPAL WATER DISTRICT  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF PETITION NO. 37-28 (CONEY AVENUE)  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area must negotiate an exchange of property tax increment generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the County of Los Angeles, the Los Angeles County Library, the Los Angeles County Road Maintenance District No. 5, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Flood Control Improvement District, and the Los Angeles County Flood Control District; the Board of Directors of the County Sanitation District No. 22 of Los Angeles County (County Sanitation District No. 22); and the Board of Directors of the Upper San Gabriel Valley Municipal Water District have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Petition No. 37-28 (Coney Avenue) to County Lighting Maintenance District 1687 is as set forth below:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between the County of Los Angeles, County Library, Road Maintenance District No. 5, Consolidated Fire Protection District, County Flood Control Improvement District, and the County Flood Control District; County Sanitation District No. 22; and the Upper San Gabriel Valley Municipal Water District resulting from the annexation proposal identified as Petition No. 37-28 (Coney Avenue) to County Lighting Maintenance District 1687 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2004, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Petition No. 37-28 (Tax Rate Area 12043) shall be allocated to the affected agencies as indicated in the enclosed Worksheet.

3. If at anytime after the effective date of this Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper, shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 14<sup>th</sup> day of December, 2004, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

UPPER SAN GABRIEL VALLEY MUNICIPAL  
WATER DISTRICT

  
Chairperson, Board of Directors

ATTEST:

  
Secretary

12-14-04  
Date

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PASSED, APPROVED, AND ADOPTED this 23rd day of February, 2005, by the following vote:

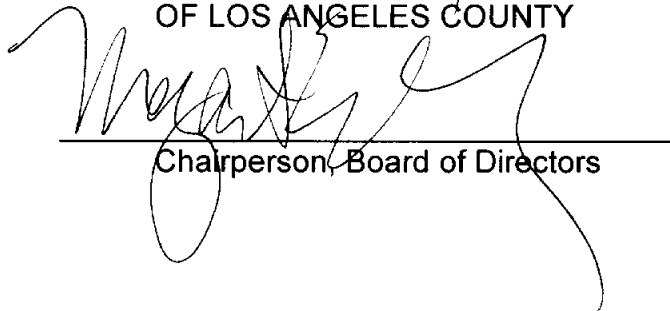
AYES: Twelve (12)

NOES: None

ABSENT: Two (2)

ABSTAIN: None

COUNTY SANITATION DISTRICT NO. 22  
OF LOS ANGELES COUNTY

  
Chairperson, Board of Directors

ATTEST:

  
Secretary

FEB 23 2005

Date

ANNEXATION TO: CO LIGHTING MAINT DIST NO 1687  
 ACCOUNT NUMBER: 019.40  
 TRA: 12043  
 EFFECTIVE DATE: 07/01/2004  
 ANNEXATION NUMBER: 37-28  
 PROJECT NAME: PET NO 37-28  
 DISTRICT SHARE: 0.021657373

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.322879902	32.2890 %	0.021657373	0.006992738	-0.007155823	0.315724079
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000115388	0.0115 %	0.021657373	0.000002499	0.000000000	0.000115388
003.01	L A COUNTY LIBRARY	0.023710171	2.3710 %	0.021657373	0.000513500	-0.000513500	0.023196671
005.25	ROAD DIST # 5	0.005906934	0.5906 %	0.021657373	0.000127928	-0.000127928	0.005779006
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177434642	17.7434 %	0.021657373	0.003842768	-0.003842768	0.173591874
007.31	L A C FIRE-FFW	0.007414877	0.7414 %	0.021657373	0.000160586	0.000000000	0.007414877
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001767010	0.1767 %	0.021657373	0.000038268	-0.000038268	0.001728742
030.70	LA CO FLOOD CONTROL MAINT	0.009999934	0.9999 %	0.021657373	0.000216572	-0.000216572	0.009783362
066.85	CO SANIT DIST NO 22 OPERATING	0.013926228	1.3926 %	0.021657373	0.000301605	-0.000301605	0.013624623
368.05	UPPER SAN GAB. VY. MUN. WATER	0.000580742	0.0580 %	0.021657373	0.000012577	-0.000012577	0.000568165
400.00	EDUCATIONAL REV AUGMENTATION FD	0.067001807	6.7001 %	0.021657373	0.001451083	EXEMPT	0.067001807
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1877 %	0.021657373	0.002856123	EXEMPT	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001431162	0.1431 %	0.021657373	0.000030995	EXEMPT	0.001431162
400.21	CHILDREN'S INSTIL TUITION FUND	0.002840356	0.2840 %	0.021657373	0.000061514	EXEMPT	0.002840356
791.04	CITRUS COMMUNITY COLLEGE DIST	0.025119961	2.5119 %	0.021657373	0.000544032	EXEMPT	0.025119961
791.20	CHILDREN'S CTR FUND CITRUS C C	0.000655228	0.0655 %	0.021657373	0.000014190	EXEMPT	0.000655228
818.03	AZUSA UNIFIED SCHOOL DISTRICT	0.197765276	19.7765 %	0.021657373	0.004283076	EXEMPT	0.197765276
818.06	CO.SCH.SERV.FD.- AZUSA	0.008572960	0.8572 %	0.021657373	0.000185667	EXEMPT	0.008572960
818.07	DEV.CTR.HDCPD.MINOR-AZUSA	0.000999772	0.0999 %	0.021657373	0.000021652	EXEMPT	0.000999772



ANNEXATION NUMBER: 37-28 PROJECT NAME: PET NO 37-28

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST <sup>(1)</sup> SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
***019.40	CO LIGHTING MAINT DIST NO 1687	0.000000000	0.0000 %	0.021657373	0.000000000	0.000000000	0.012209041
TOTAL:							
		1.000000000	100.0000 %		0.021657373	-0.0122209041	1.000000000

The foregoing Resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2005, adopted by the Board of Supervisors of the County of Los Angeles and ex-officio of the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.

VIOLET VARONA-LUKENS  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By \_\_\_\_\_  
Deputy